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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

ORDER

Jaipur, March 30, 2021

S.O.520 .-In exercise of the powers conferred by the Clause 24 of the Rajasthan Investment Promotion Scheme-2019 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modifies the Scheme by making the following amendments, with immediate effect, namely :-

AMENDMENTS

1. Amendments in Clause 2.- In clause 2 of the Scheme:-

- (i) existing sub-clause (i) shall be renamed as (i-a);
- (ii) the following sub-clause (i) shall be inserted before sub-clause (i-a) so renamed, namely;-
 - "(i) **"Active Pharmaceutical Ingredients (API) Sector"** means a sector comprising enterprises engaged in manufacturing of any substance or mixture of substances intended to be used in the manufacture of a drug (medicinal) product and that, when used in the production of a drug, becomes an active ingredient of the drug product. Such substances are intended to furnish pharmacological activity or other direct effect in the diagnosis, cure, mitigation, treatment or prevention of disease or to affect the structure or function of the body;" ;
- (iii) in sub-clause (iv), for the existing expression "ten acres", the expression "two and a half acres" shall be substituted;
- (iv) after the existing sub-clause (xxv) and before the sub-clause (xxvi) of the Scheme, the following new sub-clause (xxv-a) shall be inserted, namely;-
 - "(xxv-a) **"e-Charging and Swapping Station"** means a facility in the protected enclosure which is exclusively used or may be used for the purpose of charging or swapping the battery of a Battery Electric Vehicle (BEV);";
- (v) after the existing sub-clause (xxxviii) and before the sub-clause (xxxix) of the Scheme, the following new sub-clause (xxxviii-a) shall be inserted, namely;-

"(xxxviii-a)"**Gems & Jewellery Bourse**" means a site which is developed during the operative period of the Scheme in the nature of a vertical or horizontal

development with minimum 1,00,000 sq. ft. of saleable/leasable area out of which more than 20% of saleable/leasable area (excluding Parking Space) is (or to be) allotted or sold or leased out to at least ten Gems and Jewellery Sector enterprises, to be utilized exclusively for exchange of transaction of goods covered in Gems and Jewellery Sector and the activities related thereto, like-facilities of Customs Clearance Centre, Customs House Agents (CHAs) offices, Freight forwarders offices, Courier and logistics companies offices, Bank branches, Insurance companies branches, Common Facility Centre (CFC), Gem testing lab, R&D Centre, Design Centre, Trading Hall, Auction House, Lockers & Vaults, Museum, Auditorium, Exhibition Hall etc. (not mandatory to have all the facilities); "

- (vi) after the existing sub-clause (lxxiv) and before the sub-clause (lxxv) of the Scheme, the following new sub-clause (lxxiv-a) shall be inserted, namely;-

"(lxxiv-a) "Scheduled Caste (SC)/ Scheduled Tribes (ST) enterprise" means an enterprise having:

- (a) Scheduled Caste (SC) or Scheduled Tribe (ST) as proprietor, in case of proprietorship enterprise; or
- (b) majority of partners are either Scheduled Caste (SC) or Scheduled Tribe (ST) and such partners are working partner(s) having equal to or above 51% investment in the capital of the enterprise, in case of partnership including limited liability partnerships; or
- (c) majority of shareholders are either Scheduled Caste (SC) or Scheduled Tribes (ST) having equal to or above 51% investment in the capital of the enterprise, in case of Private Limited company;"

- (vii) after the existing sub-clause (lxxix) and before the sub-clause (lxxx) of the Scheme, the following new sub-clause (lxxix-a) shall be inserted, namely;-

"(lxxix-a) "Sports Goods Sector" means a sector comprising enterprises engaged in manufacturing of Sports goods and equipments essentially needed to participate in a particular sport or used in sports or exercise or practice of sports including protective tools, protective gears and accessories excluding apparels & footwear;"

- (viii) after the existing sub-clause (lxxxvii) and before the sub-clause (lxxxviii) of the Scheme, the following new sub-clause (lxxxvii-a) shall be inserted, namely;-

"(lxxxvii-a)"Toys Sector" means a sector comprising enterprises engaged in manufacturing of toys including ordinary toys, rattles, dolls, puzzles, games, electrical or electronics toys which are mainly intended for use by children;"

- (ix) in item number (iii) of sub-clause (xci), for the existing expression "five acres", the expression "two acres" shall be substituted; and

- (x) the existing sub-clause (xciii) shall be substituted by the following, namely;-

" (xciii) "Women/ Person with disability (PwD) enterprise" means an enterprise other than a company constituted under the Companies Act, 1956 and other association of persons by whatsoever name it may be called, having:

- (a) Women/ Person with disability (PwD) as proprietor, in case of proprietorship enterprise; or
- (b) Majority of partners who are Women/ Person with disability (PwD) and such partners are working partner(s) having equal to or above 51% investment in

the capital of the enterprise, in case of partnership including limited liability partnerships;".

2. Amendments in Clause 5.- In clause 5 of the Scheme:-

- (i) in clause 5.7, for the existing expression "50 crores", the expression "25 crores" shall be substituted;
- (ii) in clause 5.16, sub-clause (b) shall be substituted by the following, namely;-
 - "(b) 40% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to upper limit of 90% Employment Generation Subsidy for any employee, towards employees EPF and ESI for seven years; and";
- (iii) in Clause 5.19, sub-clause (b) shall be substituted by the following, namely;-
 - "(b) 40% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to upper limit of 90% Employment Generation Subsidy for any employee, towards employees EPF and ESI for seven years; and";
- (iv) after the existing clause 5.19 and before Clause 5: List-2, the following new Clauses 5.20, 5.21 and 5.22 shall be inserted, namely;-

"5.20 Active Pharmaceutical Ingredients (API) Sector: Enterprises making an investment equal to or above rupees five crores in Active Pharmaceutical Ingredients (API) sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery, subject to a maximum of rupees fifty lakh.

5.21 Sports Goods Sector: Enterprises making an investment equal to or above rupees 2 crores in Sports Goods Sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery, subject to a maximum of rupees twenty five lakh.

5.22 Toys Sector: Enterprises making an investment equal to or above rupees 2 crores in Toys Sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery, subject to a maximum of rupees twenty five lakh.";

- (v) In Clause 5:List-2, in the existing heading for the existing expression "(xlviii)", the expression "(lxi)" shall be substituted.

3. Amendments in Clause 6.2- In clause 6.2 of the Scheme:-

- (i) In sub-clause (xv) the existing expression "ten crore" shall be substituted by "five crores"; and
- (ii) after the existing item number (xx) and before the existing proviso to the said sub-clause, the following new item numbers (xxi) and (xxii) shall be inserted, namely:-
 "(xxi) Gems & Jewellery Bourse developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees fifty crores;
 (xxii) e-Charging and Swapping Station developed by an enterprise making an investment in equipments equal to or above rupees twenty five lakh."

4. Amendments in Clause 7.- In clause 7 of the Scheme, after existing Clause 7.12 and before the clause 8 of the Scheme, the following new Clauses 7.13 and 7.14 shall be inserted, namely:-

"7.13 Healthcare Sector: Enterprise making an investment equal to or above rupees five crores in Healthcare Sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery and equipments, subject to a maximum rupees twenty five lakh."

7.14 e-charging and Swapping Station Sector: Enterprise making an investment equal to or above rupees twenty five lakh in e-charging and Swapping Station sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, making an investment in equipments, for a period of five years subject to a maximum of rupees two lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in equipments, subject to a maximum of rupees four lakh."

5. Amendment in Clause 8.- In clause 8 of the Scheme:-

After existing Clause and before the clause 8A of the Scheme so inserted, the following new proviso and explanation thereto shall be inserted, namely:-

"Provided that the provisions mentioned in (a), (b) and (c) of clause 8A shall be applicable to all the eligible enterprises, making an investment in Most Backward & Backward Areas, other than a cement manufacturing enterprise.

Explanation: Most Backward & Backward Areas includes Tribal Areas as notified vide order no. F.12(39) FD/Tax/2019-Pt.-I-232 dated 04.09.2019."

6. Insertion of Clause 8A.- After proviso to clause 8 so inserted and before the clause 9 of the Scheme, the following new clause 8A shall be inserted, namely:-

"8A. DR. B.R. AMBEDKAR SPECIAL PACKAGE FOR PROMOTION OF SC/ST ENTREPRISES

An eligible SC/ST enterprise as defined in clause 2 (lxxiv-a) shall be granted the following additional benefits, in addition to the other benefits mentioned in other clauses of the Scheme:-

- (a) investment limit shall be reduced to 50% as prescribed in the relevant clauses;
- (b) maximum extent of subsidy shall be 200% of the EFCI under Clause-11; and
- (c) the benefit of interest subsidy or capital subsidy shall be as follows, if the same is not applicable and has not been availed under any other clause of the Scheme-
 - (i) 5% Interest Subsidy on term loan taken by an enterprise from financial institutions or State Financial Institutions or Banks recognized by Reserve Bank of India for making an investment in plant & machinery or equipments for a period of five years, subject to a maximum of rupees twenty five lakh per year; or
 - (ii) Capital Subsidy equivalent to 15% of investment made on plant & machinery or equipments, subject to a maximum of rupees two crores."

7. Amendment in Clause 9:- The existing sub-clause 4 of clause 9, shall be substituted by the following, namely:-

"9.4 The District Level Screening Committee (DLSC) shall have jurisdiction over all Micro, Small and Medium Enterprises (MSME) of manufacturing and service sector, as defined in clause-2(lx) of the Scheme."

8. Amendments in Clause 11.- In Clause 11 of the Scheme.-

- (i) in column 3 at serial number 'c' of the table of the Clause 11.2, for the existing expression "150%" the expression "200%" shall be substituted;
- (ii) in column 2 at serial number 'e' of the table of the Clause 11.2 for the existing expression, "Women/Schedule Caste (SC)/ Schedule Tribe (ST)/Person with disability (PwD) enterprise and TSP enterprise" the expression "Women and Person with disability (PwD) enterprise" shall be substituted; and
- (iii) after existing serial number 'f' of the table of the Clause 11.2, the new serial number 'g' shall be inserted, namely :-

Sr. No	Category of Enterprise	Maximum extent up to which enterprise is eligible for Subsidy
(1)	(2)	(3)
g	Scheduled Caste (SC)/ Scheduled Tribe (ST)	200% of eligible fixed capital investment as approved by the appropriate screening committee.

"

- (iv) The existing sub-clause (ii) of clause 11.4 shall be substituted by the following, namely:-

"The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve

Bank of India for making investment in plant & machinery and/or equipments or apparatus or development of infrastructure."

[No. F.12(39)FD/Tax/2019-295]

By Order of the Governor,

Tina Dabi,

Joint Secretary to Government.

Government Central Press, Jaipur.